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TOTAL NUMBER OF PAGES BEING SENT (INCLUDING COVER SHEET): 17

Original documents to follow by mail No originals will be sent

DATE: January 26, 2004

TO: Examiner Ling X. Xu FAX #: 1-703-872-9306
 Art Unit 1775

PHONE #: 1-703-305-0395

Application No.: 10/087,566

OUR REF.: 3339.02US01

Applicant: Masahiro Furo

Due Date: January 25, 2004 (with extension)

FROM: James H. Patterson
 PHONE #: 612-349-5741

Attached please find the following document for filing in the above-identified patent application:

1. Amendment Transmittal (2 pgs)
2. Petition for a 2 Months Extension of Period for Response (1 pg)
3. Amendment (12 pgs)
4. Replacement Drawing (1 sheet)

Sincerely,

James H. Patterson
 Reg. 30,673

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this paper is being transmitted by facsimile to the U.S. Patent and Trademark Office, Fax No. 1-703-872-9306 on the date shown below thereby constituting filing of same.

01/26/04
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Attorney Docket No. 3339.02US01

AMENDMENT TRANSMITTAL

In re the application of:

Masahiro Furo

Confirmation No.: 3943

Application No.: 10/087,566

Examiner: Ling X. Xu

Filed: March 1, 2002

Group Art Unit: 1775

For: INSULATING SUBSTRATE BOARDS FOR SEMICONDUCTOR AND POWER MODULES

Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Sir:

Transmitted herewith is an Amendment in the above-identified application.

[] Applicant(s) is/are entitled to small entity status in accordance with 37 CFR 1.27.

The filing fee has been calculated as shown below:

	Claims Remaining After Amendment	Highest No. Previously Paid For	Present Extra (Equals)	Small Entity Rate	Add'l Fee	OR	Large Entity Rate	Add'l Fee
Total	48	- [24]**	= 24	x 9	\$		x 18	\$432.00
Indep.	4	- [2]***	= 2	x 43	\$		x 86	\$172.00
Mult. Dep.			=	+ 145	\$		+ 290	\$
				TOTAL	\$	OR	TOTAL	\$604.00

[] First Presentation of Multiple Dependent Claim [MDC]

* If the entry in Column 1 is less than the entry in Column 2, write "0" in Column 3.

** If the "Highest Number Previously Paid For" IN THIS SPACE is less than 20, write "20" in this space.

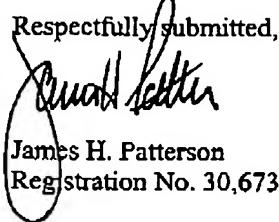
*** If the "Highest Number Previously Paid For" IN THIS SPACE is less than 3, write "3" in this space.

The "Highest Number Previously Paid For" (Total or Independent) is the highest number found from the equivalent box in Column 1 of a prior Amendment or the number of claims originally filed.

Application No. 10/087,566

[X] Please deduct \$ 604.00 from Deposit Account No. 16-0631. The Commissioner is hereby authorized to charge payment of any fees under 37 C.F.R. § 1.16 for presentation of extra claims or credit any overpayment to Deposit Account No. 16-0631.

Respectfully submitted,


James H. Patterson

Registration No. 30,673

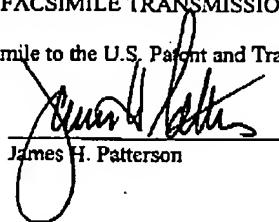
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January 26, 2004

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James H. Patterson